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ABSTRACT

The fifth annual financial report of West Virginia's state system of higher education is presented by the Board of Regents. Current operating revenue and expenditures for fiscal year 1974-75 are given, including trend data pertaining to total revenues and expenditures for fiscal years 1971-72 through 1974-75. Operating revenue and expenditures are classified according to three major categories: Educational and General, Auxiliary Enterprise, and Student Aid. Data for two medical schools are shown separately. This Current Fund Analysis does not include other fund groups, such as Loan Funds, Plant Funds, or Agency Funds. The tables attempt to group similar institutions, but such factors as enrollment differentials, curriculum or academic programs, geographic location, funding levels, and faculty characteristics must be considered. The first section of the report presents and discusses revenue to the state system, and the second section relates to expenditures. The appendix presents supplemental detailed data concerning regular educational and general revenue and expenditures. (LBH)

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February 1976

WEST VIRGINIA'S STATE SYSTEM OF HIGHER EDUCATION

ANNUAL REPORT

1974-75

CURRENT OPERATING REVENUE AND EXPENDITURES

FEBRUARY 1976

Prepared by
Finance and Facilities Section

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INSTITUTIONS PRESENTED IN THIS REPORT[a]

Universities

Marshall University, Huntington

West Virginia University, Morgantown

Graduate College

West Virginia College of Graduate Studies, Institute

Four-Year Colleges

Bluefield State College, Bluefield

Concord College, Athens

Fairmont State College, Fairmont

Glenville State College, Glenville

Shepherd College, Shepherdstown

West Liberty State College, West Liberty

West Virginia Institute of Technology, Montgomery

West Virginia State College, Institute

Community Colleges

Parkersburg Community College, Parkersburg

Southern West Virginia Community College, Logan

West Virginia Northern Community College, Wheeling

Branch College

Potomac State College of West Virginia University, Keyser

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[a]The listed institutions' names and status are presented as of June 30, 1975, the date of material analyzed for this report.

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INTRODUCTION

This report for fiscal year 1974-75 constitutes the fifth annual financial report of West Virginia's state system of higher education. The Board of Regents, since its establishment in 1969 as the governing board for West Virginia's state colleges and universities, has sought to develop complete data on many aspects of the state system. This report analyzes the current operating revenue and expenditures for the West Virginia state system of higher education for fiscal year 1974-75. Also included are trend data pertaining to total revenues and expenditures for fiscal years 1971-72 through 1974-75.

Operating revenue and expenditures are classified according to three major categories--Educational and General, Auxiliary Enterprise, and Student Aid. Data for the Medical School of Marshall University and the West Virginia University Medical Center are shown separately and constitute another category. By design this Current Fund Analysis does not include other fund groups, such as Loan Funds (student loans), Plant Funds (new construction, bond principal and interest payments, property acquisition, etc.), Agency Funds (institution acting as fiscal agent on behalf of payor), and the like.

The tables presented in this report attempt to group similar institutions. However, due to inherent limitations, the reader is cautioned as to interpretations of these data. Such factors as enrollment differentials, curriculum or academic programs, geographic location, funding levels, faculty characteristics, etc., must be considered.

In West Virginia, the eight four-year colleges are considered a peer group, and the three community colleges form another peer group within the state system. Marshall University, West Virginia University, the West Virginia College of Graduate Studies, and Potomac State College of West Virginia University are not comparable with each other nor with any other West Virginia institution of higher education.

When making year to year comparisons, the data for any given fiscal year should not be considered as normative, nor is any standard ratio or relationship expected to exist among the major categories. Institutions vary with respect to the degree to which they undertake to feed, house, and provide services of a non-educational nature for students, faculty, and staff.

The introduction tables which follow summarize, by institution and by category, current operating revenue and expenditures for fiscal year 1974-75. Current funds revenue for the state system in fiscal year 1974-75 totaled 168.3 million dollars of which 167.2 million dollars was expended for current operations.

The first section of the report presents and discusses revenue to the state system, and the second section relates to expenditures. The Appendix presents supplemental detailed data concerning regular educational and general revenue and expenditures.

Table 1

TOTAL OPERATING REVENUE, FISCAL YEAR 1974-75

Institution	Educational and General			Auxiliary Enterprise Operations	Student Aid	Medical School and Medical Center	Total
	Regular	Sponsored Research	Sub-Total				
Universities:							
Marshall	13,331,248	111,711	13,442,959	4,372,188	767,535	276,534	18,859,216
West Virginia	43,373,549	4,426,824	47,800,373	9,374,369	1,336,978	38,375,737	96,887,457
Graduate College:							
W. Va. College of Graduate Studies	2,413,612	36,867	2,450,479	---	22,989	---	2,473,468
Four-Year Colleges:							
Bluefield State	2,270,844	22,163	2,293,007	205,773	182,538	---	2,681,318
Concord	3,417,489	---	3,417,489	1,140,763	297,746	---	4,855,998
Fairmont State	5,174,427	---	5,174,427	985,819	278,073	---	6,438,319
Glenville State	2,595,865	---	2,595,865	1,013,381	216,547	---	3,825,793
Shepherd	3,148,086	37,322	3,185,408	1,263,398	209,488	---	4,658,294
West Liberty State	4,337,584	---	4,337,584	1,705,305	439,945	---	6,482,834
W. Va. Institute of Technology	4,747,093	---	4,747,093	1,416,724	395,762	---	6,559,579
W. Va. State	5,165,672	8,010	5,173,682	658,481	371,647	---	6,203,810
Community Colleges:							
Parkersburg	2,335,993	---	2,335,993	184,434	65,470	---	2,585,897
Southern W. Va.	1,529,130	13,530	1,542,660	90,602	110,898	---	1,744,160
W. Va. Northern	1,459,037	---	1,459,037	86,350	160,880	---	1,706,267
Branch College:							
Potomac State	1,676,465	---	1,676,465	549,935	127,415	---	2,353,815
TOTAL All Institutions	96,976,094	4,656,427	101,632,521	23,047,522	4,983,911	38,652,271	168,316,225

Table 2

TOTAL OPERATING EXPENDITURES, FISCAL YEAR 1974-75

Institution	Educational and General			Auxiliary Enterprise Operations	Student Aid	Medical School and Medical Center	Total
	Regular	Sponsored Research	Sub-Total				
Universities:							
Marshall	13,387,749	[illegible],711	13,479,460	4,393,441	755,860	212,986	18,861,747
West Virginia	43,303,888	4,426,824	47,730,712	8,942,816	1,276,665	38,418,446	96,368,639
Graduate College:							
W. Va. College of Graduate Studies	2,479,187	36,867	2,516,054	---	22,701	---	2,538,755
Four-Year Colleges:							
Bluefield State	2,265,279	22,163	2,287,442	198,772	176,122	---	2,662,336
Concord	3,453,096	---	3,453,096	1,119,492	278,251	---	4,850,839
Fairmont State	5,151,223	---	5,151,223	1,062,832	262,581	---	6,476,636
Glenville State	2,654,342	---	2,654,342	959,047	217,964	---	3,831,353
Shepherd	3,185,561	37,322	3,222,883	1,084,596	202,946	---	4,510,425
West Liberty State	4,232,718	---	4,232,718	1,536,737	440,034	---	6,209,489
W. Va. Institute of Technology	4,843,443	---	4,843,443	1,281,769	389,180	---	6,514,392
W. Va. State	5,123,125	8,010	5,131,135	649,742	367,919	---	6,148,796
Community Colleges:							
Parkersburg	2,363,527	---	2,363,527	160,042	77,325	---	2,600,894
Southern W. Va.	1,507,765	13,530	1,521,295	93,302	97,123	---	1,711,720
W. Va. Northern	1,425,459	---	1,425,459	80,688	126,207	---	1,632,354
Branch College:							
Potomac State	1,662,082	---	1,662,082	530,773	127,415	---	2,320,270
TOTAL All Institutions	97,038,444	4,656,427	101,694,871	22,094,049	4,818,293	38,631,432	167,238,645

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TOTAL OPERATING REVENUE AND EXPENDITURES

Table 1 presents Total Operating Revenue and Table 2 presents Total Operating Expenditures of the West Virginia state system of higher education for the fiscal year ending June 30, 1975. The current funds revenue and expenditures presented are classified as follows:

Educational and General operations of the institutions are the educational, research, and extension and public service activities as well as the necessary supporting services of general administration, student services, libraries, and physical plant maintenance and operation.

Auxiliary Enterprise operations are conducted by the institutions primarily for the purpose of providing services of a non-educational nature to students, faculty and staff. Even though the existence of these operations is a convenience to students, faculty, and staff, they are not directly related to the fulfillment of the educational objectives.

Student Aid relates to gifts, grants, endowments, or other sources of income which are specifically designated for scholarships, prizes, etc.

TOTAL OPERATING REVENUE

Table 3

	1971-72	1972-73	1973-74	1974-75
Educational and General				
Regular	78,295,579	85,983,543	89,750,232	96,976,094
Sponsored Research	2,491,598	3,543,309	2,972,192	4,656,427
Sub-Total	80,787,177	89,526,852	92,722,424	101,632,521
Auxiliary Enterprise Operations	20,984,450	19,704,566	21,089,474	23,047,522
Student Aid	3,322,857	3,412,401	3,354,231	4,983,911
Sub-Total	105,094,484	112,643,819	17,166,129	129,663,954
Medical School and Medical Center	---[a]	32,640,041[b]	32,345,480[b]	38,652,271[c]
Total Operating Revenue	---	145,283,860	149,511,609	168,316,225

[a] Information not collected.
[b] West Virginia University Medical Center.
[c] West Virginia University Medical Center 38,375,737 and Marshall University Medical School 276,534.

Student aid revenue increased more than 1.6 million dollars during 1974-75, an increase of 48.6 per cent. This significant increase is attributable to the influx of federal dollars under the auspices of the Basic and Supplemental Educational Opportunity Grants Programs.

PERCENTAGE DISTRIBUTION OF OPERATING REVENUE

Table 4

	1971-72	1972-73	1973-74	1974-75
Educational and General				
Regular	74.5	76.3	76.6	74.8
Sponsored Research	2.4	3.2	2.5	3.6
Sub-Total	76.9	79.5	79.1	78.4
Auxiliary Enterprise Operations	20.0	17.5	18.0	17.8
Student Aid	3.1	3.0	2.9	3.8
Total	100.0	100.0	100.0	100.0

Due to increase in the number of commuting students in West Virginia's colleges and universities, and specifically the establishment of the three multi-campus community colleges and the West Virginia College of Graduate Studies, auxiliary enterprise revenue has decreased as a per cent of total revenue. Again, however, as shown in Table 3, total revenue increased nearly two million dollars, to a four-year high of twenty-three million dollars.

As illustrated in Figure 1, total operating revenue for West Virginia's state system of higher education continued to increase in each category for 1974-75 over 1972-73, the base year for graphical comparisons. Increases were in excess of twelve million dollars for educational and general, six million dollars for the medical school and medical center, three million dollars for auxiliary enterprise operations, and one and one-half million dollars for student aid.

TOTAL OPERATING REVENUE
FISCAL YEAR 1974-75 COMPARED TO FISCAL YEAR 1972-73

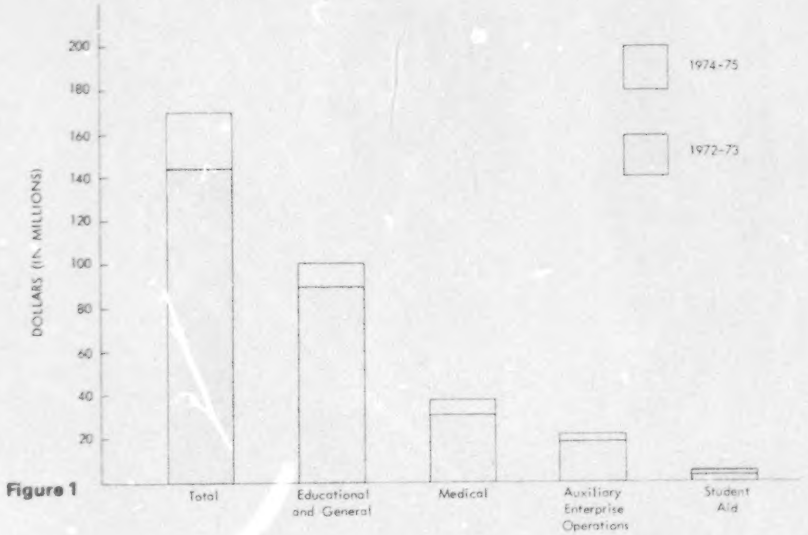

Figure 1

The classification system used in reporting current operating expenditures is consistent with that utilized in reporting revenue. That is, expenditures are categorized as to Educational and General, Auxiliary Enterprises and Student Aid.

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TOTAL OPERATING EXPENDITURES

Table 5

	1971-72	1972-73	1973-74	1974-75
Educational and General				
Regular	78,664,781	84,562,367	89,369,798	97,038,444
Sponsored Research	2,491,598	3,543,309	2,972,192	4,656,427
Sub-Total	81,156,379	88,105,676	92,341,990	101,694,871
Auxiliary Enterprise Operations	20,619,966	19,611,985	20,562,225	22,094,049
Student Aid	2,940,010	3,036,165	3,342,859	4,818,293
Sub-Total	104,716,355	110,753,826	116,247,074	128,607,213
Medical School and Medical Center	---[a]	31,575,782[b]	32,268,479[b]	38,631,432[c]
Total Operating Expenditures	---	142,329,608	148,515,553	167,238,645

[a] Information not collected.
[b] West Virginia University Medical Center.
[c] West Virginia University Medical Center 38,418,446 and Marshall Medical School 212,986.

As shown in Table 5, total operating expenditures increased in 1974-75 to an all-time high of 167.2 million dollars. As illustrated in Figure 2, educational and general expenditures increased 13.5 million dollars, expenditures of the medical center and new medical school increased 7.1 million dollars, expenditures for auxiliary enterprise operations increased 2.4 million dollars and student aid expenditures increased 1.8 million dollars over the 1972-73 base year used in graphical comparisons.

TOTAL OPERATING EXPENDITURES
FISCAL YEAR 1974-75 COMPARED TO FISCAL YEAR 1972-73

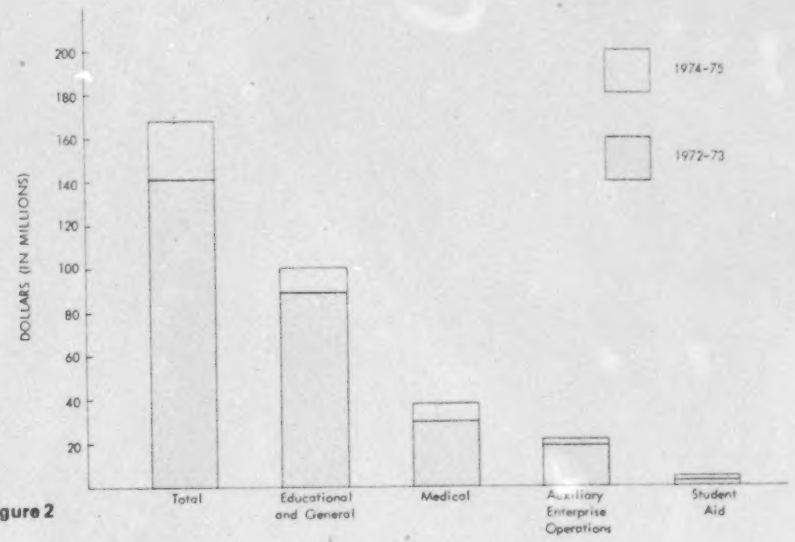

Figure 2

PERCENTAGE DISTRIBUTION OF OPERATING EXPENDITURES

Table 6

	1971-72	1972-73	1973-74	1974-75
Educational and General				
Regular	75.1	76.4	76.9	75.5
Sponsored Research	2.4	3.2	2.5	3.6
Sub-Total	77.5	79.6	79.4	79.1
Auxiliary Enterprise Operations	19.7	17.7	17.7	17.2
Student Aid	2.8	2.7	2.9	3.7
Total	100.0	100.0	100.0	100.0

As shown in Table 7, Summary of Total Operating Revenue and Expenditures, Fiscal Year 1974-75, surplus revenue was generated in each category, with the exception of regular educational and general. This surplus revenue is carried forward and available for expenditure during the subsequent year. However, total "surplus" was less than one per cent of the total revenue. The following sections of the report will detail revenue and expenditures of West Virginia's state system of higher education.

SUMMARY OF TOTAL OPERATING REVENUE AND EXPENDITURES, FISCAL YEAR 1974-75

Table 7

	Educational and General			Auxiliary Enterprise Operations	Student Aid	Medical School and Medical Center	Total
	Regular	Sponsored Research	Sub-Total				
Total Revenue	96,976,094	4,656,427	101,632,521	23,047,522	4,983,911	38,652,271	168,316,225
Total Expenditures	97,038,444	4,656,427	101,694,871	22,094,049	4,818,293	38,631,432	167,238,645
Operating Surplus or (Deficiency)	(62,350)	---	(62,350)	953,473	165,618	20,839	1,077,580

METHODS OF ANALYSIS

There are two commonly utilized methods of analyzing current operating income and expenditures. One relates the percentage relationship of each income source or expenditure function to the total net income or expenditures. This technique reflects the comparative degree of support provided by a specific income source. For expenditures, it indicates not only the adequacy of support for one function compared to that given another function, but it also reflects the emphasis a particular institution places on the various expenditure categories. A second approach is to consider income and expenditures on a per full-time-equivalent student basis. The FTE student is the nationally accepted means to translate the student credit hours produced by an institution into a more manageable statistic. This statistic is only really useful in comparing similar type institutions.

It should be recognized that several educational and general activities are service oriented or are not directly related to the FTE student enrollment. Community, Public, and Extension Services, Physical Plant Maintenance and Operation, and Organized Research may have little or no relationship to the number of students attending the institution for earned resident credit. Therefore, the reader is especially cautioned when comparing these categories on a basis of expenditures per FTE student.

REVENUE

EDUCATIONAL AND GENERAL

Educational and general operating revenue or resources are typically classified according to source. This report presents data according to eight sources; a brief description of each source is listed below:

1. State General Fund--Allocations to the colleges and universities by the Board of Regents from the Legislature's annual state system operating appropriation. These allocations are restricted by the West Virginia State Budget Categories of Personal Services, Current Expenses, Repairs and Alterations, Equipment, Individual Accreditation, New Programs, and Unclassified. Amounts that reverted to the State Treasury at the end of the fiscal year are deducted from totals.

2. Student Fees--Revenue available for use by an institution from fees assessed students for educational and general purposes, plus the amount from the special "non-resident undergraduate student service fee" allocated to each institution by the Board of Regents. The fees assessed a student for educational and general purposes include those prescribed fees that must be paid by the student as a condition for (a) applying for admission to the institution, (b) enrolling in the institution, (c) enrolling in specific courses, and/or (d) graduating from the institution. The "non-resident undergraduate student service fee" is a special fee charged to all non-resident undergraduate students attending West Virginia's four-year colleges and universities. Proceeds from this fee are deposited in a special revenue account and allocated by the Board of Regents to the individual institutions. The report excludes all fees restricted by West Virginia statute from use as operating revenue.

3. Work-Study Federal--Revenue received from the federal government to be used for the purpose of employing students on a part-time basis.

4. Organized Activities Related to Instructional Departments--Revenue from activities organized and operated in connection with instructional departments primarily for the purpose of providing professional training to students. This includes revenue from specific facilities organized for the purpose of carrying on activities that simulate external enterprises for which students are preparing themselves in college (examples: home economics cafeterias and dental clinics).

5. Community, Public, and Extension Services--Revenue collected and available for use by the institution as a result of extension teaching activities and the operation of public and community service projects.

6. Gifts and Grants--Revenue from private individuals, business, industries, foundations, state government, and the federal government which is available for expenditure for educational and general purposes. This also includes West Virginia legislative earmarked appropriations for Regional Research Institute, the Bureau for Coal Research, etc.

7. Indirect Cost Reimbursement on Grants--Revenue from the recovery of indirect costs accuring from organized research and other sponsored programs.

8. Other--Revenue for educational and general purposes not included elsewhere (examples: endowment revenue and sales and services of educational departments). Detail information concerning sources of "Other" revenue can be found in Appendix Table D.

STATE SYSTEM ANALYSIS

Table 8, Regular Educational and General Revenue, Fiscal Year 1974-75 details income according to the eight sources. This table provides the basic data analyzed in Tables 9, 10, 11, and 12. A percentage distribution of Regular Educational and General income is presented in Table 9 and illustrated graphically in Figure 3, and income per full-time-equivalent student is presented in Table 10. Trend data for both dollar amounts and a per FTE basis for fiscal years 1971-72 through 1974-75 are presented for Total Regular Educational and General Revenue and State General Fund Revenue in Tables 11 and 12, respectively.

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL REVENUE TO EIGHT SOURCES, FISCAL YEAR 1974-75

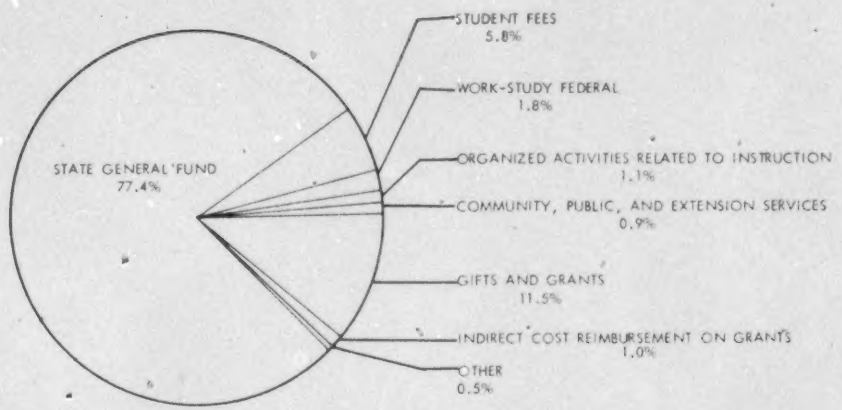

Figure 3

As shown in Table 11, over the last four years West Virginia colleges and universities experienced a twenty-four per cent increase in Regular Educational and General Revenue, climbing from seventy-eight million dollars in 1971-72 to ninty-seven million dollars in 1974-75. On a per FTE student basis the increase was from $1,637 in 1971-72 to nearly $1,907 in 1974-75, an increase of sixteen per cent for the same four year period. By institutional category the per cent increases in revenue per FTE student were nearly twelve per cent for the universities, twenty-two per cent for the graduate college, about twenty-six per cent for the four-year colleges and the community colleges, and thirty-four per cent for the branch college.

The Legislative appropriations from the state general fund accounted for more than seventy-seven per cent of Regular Educational and General Revenue in 1974-75. As shown in Table 12, the state general fund has historically provided more than three-fourths of all Regular Educational and General Revenue. On a per FTE student basis state general fund support increased from $1,257 in 1971-72 to nearly $1,476 in 1974-75, an increase of $219, or more than seventeen per cent.

An analysis of Table 12 reveals that on an institutional basis state general fund support varies somewhat by institutional category. One reason for this is that in West Virginia, the amount of student fee revenue available to defray operating costs is relatively modest. Most student fees collected at state colleges and universities (except at community colleges) are restricted as to use by state statute. In some situations the pledge is to capital outlay; in others, the collected fee is required to be deposited in the state general fund. In either situation, the use of the fee collections for educational and general purposes is prohibited. Therefore, the degree of institutional support borne by the state general fund is somewhat dependent upon the degree to which institutions receive funds from other sources.

Table 8

REGULAR EDUCATIONAL AND GENERAL REVENUE, FISCAL YEAR 1974-75

Institution	State General Fund	Student Fees	Work-Study Federal	Organized Activities	Community, Public, and Extension Services	Gifts and Grants	Indirect Cost Reimbursement on Grants	Other	Transfers[a]	Total
Universities:										
Marshall	11,681,572	632,186	310,000	118,419	14,843	820,095	44,643	103,950	(394,460)	13,331,248
West Virginia	31,033,389	2,412,091	647,428	813,256	753,731	6,982,136	719,781	176,718	(164,981)	43,373,549
Sub-Total Universities	42,714,961	3,044,277	957,428	931,675	768,574	7,802,231	764,424	280,668	(559,441)	56,704,797
Graduate College:										
W. Va. College of Graduate Studies	2,160,300	28,536	7,062	780	45,566	121,952	9,410	40,006	---	2,413,612
Four-Year Colleges										
Bluefield State	1,851,214	176,212	112,715	---	---	121,565	15,082	29,264	(35,208)	2,270,844
Concord	2,853,961	220,133	153,330	1,367	---	338,300	23,050	13,279	(185,931)	3,417,489
Fairmont State	4,619,236	150,308	118,595	6,131	19,628	260,022	10,334	37,304	(47,131)	5,174,427
Glenville State	2,335,095	53,299	40,847	20,772	---	166,902	11,186	3,956	(36,192)	2,595,865
Shepherd	2,791,807	109,424	111,302	---	---	154,430	10,978	8,387	(38,242)	3,148,086
West Liberty State	3,846,351	192,200	130,115	---	---	161,558	8,700	18,995	(20,335)	4,337,584
W. Va. Institute of Technology	3,759,898	172,998	166,023	---	5,552	643,158	51,176	20,201	(71,913)	4,747,093
W. Va. State	4,183,045	157,701	154,044	---	17,858	646,261	18,997	49,064	(61,298)	5,165,672
Sub-Total Four-Year Colleges	26,240,607	1,232,275	986,971	28,270	43,038	2,492,196	149,503	180,450	(496,250)	30,857,060
Community Colleges:										
Parkersburg	1,433,332	630,273	48,033	---	6,924	210,896	1,587	10,403	(5,455)	2,335,993
Southern W. Va.	934,351	307,453	45,502	---	---	230,069	11,700	553	(498)	1,529,130
W. Va. Northern	955,702	330,574	18,526	---	50,878	101,809	---	1,548	---	1,459,037
Sub-Total Community Colleges	3,323,385	1,268,300	112,061	---	57,802	542,774	13,287	12,504	(5,953)	5,324,160
Branch College:										
Potomac State	1,321,315	63,879	39,133	78,461	---	184,488	2,219	3,133	(16,163)	1,676,465
TOTAL All Institutions	75,760,568	5,637,267	2,102,655	1,039,186	914,980	11,143,641	938,843	516,761	(1,077,807)	96,976,094

[a]Net transfers to Auxiliary Enterprise Operations and Off-Campus Work-Study.

Table 9

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL REVENUE TO EIGHT SOURCES, FISCAL YEAR 1974-75 [a]

Institution	State General Fund	Student Fees	Work-Study Federal	Organized Activities	Community, Public, and Extension Services	Gifts and Grants	Indirect Cost Reimbursement on Grants	Other	Total
Universities:									
Marshall	85.8	4.7	1.2	0.9	0.1	6.2	0.3	0.8	100.0
West Virginia	71.2	5.6	1.5	1.9	1.7	16.1	1.6	0.4	100.0
Sub-Total Universities	74.6	5.4	1.4	1.6	1.4	13.8	1.3	0.5	100.0
Graduate College:									
W. Va. College of Graduate Studies	89.5	1.2	0.3	0.0	1.9	5.0	0.4	1.7	100.0
Four-Year Colleges:									
Bluefield State	80.0	7.7	4.9	---	---	5.4	0.7	1.3	100.0
Concord	80.9	6.4	1.7	0.0	---	9.9	0.7	0.4	100.0
Fairmont State	88.4	2.9	2.3	0.1	0.4	5.0	0.2	0.7	100.0
Glenville State	88.6	2.0	1.6	0.8	---	6.4	0.4	0.2	100.0
Shepherd	88.7	3.5	2.3	---	---	4.9	0.3	0.3	100.0
West Liberty State	88.3	4.4	2.9	---	---	3.7	0.2	0.5	100.0
W. Va. Institute of Technology	78.5	3.7	2.7	---	0.1	13.5	1.1	0.4	100.0
W. Va. State	80.4	2.5	3.0	---	0.3	12.5	0.4	0.9	100.0
Sub-Total Four-Year Colleges	84.1	3.9	2.6	0.1	0.1	8.1	0.5	0.6	100.0
Community Colleges:									
Parkersburg	61.4	27.0	1.8	---	0.3	9.0	0.1	0.4	100.0
Southern W. Va.	61.1	20.1	3.0	---	---	15.0	0.8	0.0	100.0
W. Va. Northern	65.5	22.6	1.3	---	3.5	7.0	---	0.1	100.0
Sub-Total Community Colleges	62.4	23.8	2.0	---	1.1	10.2	0.3	0.2	100.0
Branch College:									
Potomac State	78.2	3.8	2.0	4.7	---	11.0	0.1	0.2	100.0
TOTAL All Institutions	77.4	5.8	1.8	1.1	0.9	11.5	1.0	0.5	100.0

[a] Net of Transfers

Table 10 REGULAR EDUCATIONAL AND GENERAL REVENUE PER FULL-TIME-EQUIVALENT STUDENT, FISCAL YEAR 1974-75 [a]

Institution	Number FTE Students	State General Fund	Student Fees	Work-Study Federal	Organized Activities	Community, Public, and Extension Services	Gifts and Grants	Indirect Cost Reimbursement on Grants	Other	Total
Universities:										
Marshall	8,704	1,314.09	71.80	19.12	13.61	1.71	94.22	5.13	11.94	1,531.62
West Virginia	17,795	1,734.67	135.55	36.38	45.70	42.36	392.37	40.45	9.93	2,437.41
Sub-Total Universities	26,499	1,596.52	114.61	30.71	35.16	29.00	294.43	28.85	10.59	2,139.87
Graduate College:										
W. Va. College of Graduate Studies	1,083	1,994.74	26.35	6.52	0.72	42.07	112.61	8.69	36.94	2,228.64
Four-Year Colleges:										
Bluefield State	1,094	1,660.72	161.07	102.28	---	---	111.12	13.79	26.75	2,075.73
Concord	1,796	1,538.54	122.57	32.37	0.76	---	188.36	12.83	7.39	1,902.82
Fairmont State	3,286	1,391.39	45.74	36.09	1.87	5.97	79.13	3.14	11.35	1,574.68
Glenville State	1,527	1,505.50	34.90	26.75	13.60	---	109.30	7.33	2.59	1,699.97
Shepherd	2,024	1,379.35	54.06	36.10	---	---	76.30	5.42	4.14	1,555.37
West Liberty State	2,781	1,376.75	69.11	45.81	---	---	58.09	3.13	6.83	1,559.72
W. Va. Institute of Technology	2,622	1,421.49	65.98	48.38	---	2.12	245.29	19.52	7.70	1,810.48
W. Va. State	3,031	1,369.76	42.13	50.82	---	5.89	213.22	6.27	16.19	1,704.28
Sub-Total Four-Year Colleges	18,161	1,428.91	66.20	44.65	1.56	2.37	137.23	8.23	9.94	1,699.09
Community Colleges:										
Parkersburg	2,067	693.44	304.92	20.66	---	3.35	102.03	0.77	5.03	1,130.14
Southern W. Va.	1,172	797.23	262.33	38.40	---	---	196.30	9.98	0.47	1,304.71
W. Va. Northern	1,139	839.07	290.23	16.27	---	44.67	89.38	---	1.36	1,280.98
Sub-Total Community Colleges	4,378	759.11	289.70	24.24	---	13.20	123.98	3.03	2.86	1,216.12
Branch College:										
Potomac State	738	1,775.43	86.56	46.09	106.32	---	249.98	3.01	4.25	2,271.64
TOTAL All Institutions	50,859	1,475.66	110.11	34.84	20.43	17.99	219.11	18.46	10.16	1,906.76

[a] Net of Transfers

Table 11

COMPARISON OF TOTAL REGULAR EDUCATIONAL AND GENERAL REVENUE FISCAL YEARS 1971-72 THROUGH 1974-75

Institution	Total Regular Educational and General							
	Amount				Amount Per FTE Student			
	1971-72	1972-73	1973-74	1974-75	1971-72	1972-73	1973-74	1974-75
Universities:								
Marshall	11,020,754	12,189,348	12,596,332	13,331,248	1,203.13	1,399.31	1,482.27	1,531.62
West Virginia	36,474,369	40,122,301	40,056,566	43,373,549	2,338.84	2,458.93	2,334.71	2,437.41
Sub-Total Universities	47,495,123	52,311,649	52,652,898	56,704,797	1,918.59	2,090.13	2,052.33	2,139.87
Graduate College:								
W. Va. College of Graduate Studies	985,674 [a]	1,204,864	1,737,606	2,413,612	1,821.95	2,344.09	1,677.22	2,228.64
Four-Year Colleges:								
Bluefield State	1,991,910	2,105,181	2,143,633	2,270,844	1,842.66	1,971.14	2,205.38	2,075.73
Concord	3,131,182	3,245,594	3,263,223	3,417,489	1,509.72	1,677.30	1,750.68	1,902.82
Fairmont State	4,435,842	4,688,731	4,987,158	5,174,427	1,138.27	1,287.77	1,477.68	1,574.68
Glenville State	2,308,114	2,421,237	2,589,947	2,595,865	1,501.71	1,544.16	1,623.80	1,699.97
Shepherd	2,371,085	2,626,706	2,906,050	3,148,086	1,188.51	1,372.36	1,476.65	1,555.37
West Liberty State	4,156,176	3,887,525	4,175,373	4,337,584	1,172.07	1,261.36	1,415.85	1,559.72
W. Va. Institute of Technology	3,761,963	4,176,133	4,679,616	4,747,093	1,495.23	1,706.64	1,992.17	1,810.48
W. Va. State	4,200,896	4,674,338	4,855,583	5,165,672	1,465.78	1,606.86	1,640.40	1,704.28
Sub-Total Four-Year Colleges	26,357,168	27,825,445	29,600,583	30,857,060	1,350.82	1,498.90	1,641.55	1,699.09
Community Colleges:								
Parkersburg	1,326,673	1,593,817	1,795,730	2,335,993	1,117.68	1,268.95	1,229.12	1,130.14
Southern W. Va.	646,177	916,993	1,340,416	1,529,130	859.29	1,328.97	1,363.60	1,304.71
W. Va. Northern	172,308 [b]	752,350	1,103,079	1,459,037	594.17	1,466.57	1,464.91	1,280.98
Sub-Total Community Colleges	2,145,158	3,263,160	4,239,225	5,324,160	962.39	1,327.03	1,326.00	1,216.12
Branch College:								
Potomac State	1,312,456	1,378,425	1,519,920	1,676,465	1,691.31	1,909.18	2,352.82	2,271.64
TOTAL All Institutions	78,295,579	85,983,543	89,750,232	96,976,094	1,637.55	1,818.35	1,848.00	1,906.76

[a] Kanawha Valley Graduate Center of West Virginia University.
[b] Hancock County Branch of West Liberty State College.

Table 12

COMPARISON OF STATE GENERAL FUND REVENUE
FISCAL YEARS 1971-72 THROUGH 1974-75

State General Fund												
Amount				Per Cent of Total Educational and General				Amount Per FTE Student				
1971-72	1972-73	1973-74	1974-75	1971-72	1972-73	1973-74	1974-75	1971-72	1972-73	1973-74	1974-75	
												Universities:
9,306,959	10,526,056	10,955,443	11,681,572	83.1	85.1	85.5	85.8	999.87	1,190.16	1,267.83	1,314.09	Marshall
26,226,758	28,103,455	29,302,973	31,033,389	71.2	69.4	72.7	71.2	1,663.86	1,706.86	1,697.24	1,734.67	West Virginia
35,533,717	38,629,511	40,258,416	42,714,961	73.9	73.0	75.8	74.6	1,418.17	1,327.02	1,555.00	1,596.52	Sub-Total Universities
												Graduate College:
670,539[a]	1,010,350	1,375,340	2,160,300	68.0	83.9	79.2	89.5	1,239.44	1,965.66	1,327.55	1,994.74	W. Va. College of Graduate Studies
												Four-Year Colleges:
1,629,574	1,686,092	1,749,189	1,851,214	77.9	78.3	80.5	80.0	1,436.14	1,543.24	1,775.30	1,660.72	Bluefield State
2,525,450	2,659,424	2,726,703	2,853,961	79.3	77.1	81.1	80.9	1,197.23	1,293.68	1,420.40	1,538.54	Concord
3,829,872	4,112,974	4,256,560	4,619,236	86.0	87.3	85.1	88.4	979.26	1,124.07	1,257.30	1,391.39	Fairmont State
2,013,424	2,108,604	2,201,405	2,335,095	85.8	85.6	83.7	88.6	1,288.27	1,321.26	1,359.07	1,505.50	Glenville State
2,063,355	2,348,459	2,501,904	2,791,807	87.0	89.2	86.1	88.7	1,033.99	1,223.67	1,271.29	1,379.35	Shepherd
3,588,431	3,374,817	3,543,390	3,846,351	85.6	86.2	84.4	88.3	1,003.40	1,086.88	1,195.75	1,376.75	West Liberty State
3,174,360	3,435,858	3,458,384	3,759,898	83.6	81.6	73.3	78.5	1,250.92	1,392.79	1,459.85	1,421.49	W. Va. Institute of Technology
3,568,993	3,684,803	3,810,975	4,183,045	84.4	78.3	77.9	80.4	1,236.25	1,257.50	1,277.42	1,369.76	W. Va. State
22,393,459	23,411,031	24,248,510	26,240,607	84.0	82.9	81.2	84.1	1,134.84	1,242.94	1,332.23	1,428.91	Sub-Total Four-Year Colleges
												Community Colleges:
713,477	991,062	1,011,674	1,433,332	53.8	62.2	56.3	61.4	601.08	789.06	692.45	693.44	Parkersburg
331,574	548,265	709,847	934,351	51.3	59.8	52.9	61.1	440.93	794.59	722.12	797.23	Southern W. Va.
65,199[b]	563,577	737,264	955,702	37.8	74.8	66.9	65.5	224.83	1,097.03	979.10	839.07	W. Va. Northern
1,110,250	2,102,904	2,458,785	3,323,385	57.8	64.4	58.0	62.4	498.09	854.86	769.09	759.11	Sub-Total Community Colleges
												Branch College:
1,089,909	1,162,325	1,226,101	1,321,315	82.4	82.4	80.1	78.2	1,394.60	1,571.87	1,884.96	1,775.43	Potomac State
60,797,874	66,316,121	69,567,152	75,760,568	76.8	76.2	76.8	77.4	1,257.25	1,386.00	1,420.09	1,475.66	TOTAL All Institutions

[a] Kanawha Valley Graduate Center of West Virginia University.
[b] Hancock County Branch of West Liberty State College.

IMPACT OF SPONSORED RESEARCH

Sponsored research includes amounts from governmental agencies or other outside organizations or individuals for specific research projects for which payment is made in accordance with contracts, grants, or written agreements. Even though an educational and general activity, sponsored research is presented and analyzed separately from the regular educational and general component. There are two basic reasons for separating sponsored research revenue from regular educational and general revenue. First, sponsored research revenue typically flows on a project-by-project basis with no generally predictable revenue pattern. The inclusion of such revenue with regular educational and general revenue may lead to distortions and incomparability of data on a year-to-year basis. Second, there is considerable variation in the extent to which comparable institutions seek and/or secure sponsored research support; therefore, to include sponsored research revenue as regular educational and general would make meaningful comparisons difficult.

As shown in Table 13, most sponsored or contractual research was undertaken by West Virginia University, the state's comprehensive and land-grant university. Sponsored research for 1974-75 increased 56.7 per cent over the previous year.

Table 13 **SPONSORED RESEARCH REVENUE, FISCAL YEAR 1974-75**

Institution	Regular Educational and General Revenue	Sponsored Research	Grand Total Educational and General Revenue
Universities:			
Marshall	13,331,248	111,711	13,442,959
West Virginia	43,373,549	4,426,824	47,800,373
Sub-Total Universities	56,704,797	4,538,535	61,243,332
Graduate College:			
W. Va. College of Graduate Studies	2,413,612	36,867	2,450,479
Four-Year Colleges:			
Bluefield State	2,270,844	22,163	2,293,007
Concord	3,417,489	---	3,417,489
Fairmont State	5,174,427	---	5,174,427
Glenville State	2,595,865	---	2,595,865
Shepherd	3,148,086	37,322	3,185,408
West Liberty State	4,337,584	---	4,337,584
W. Va. Institute of Technology	4,747,093	---	4,747,093
W. Va. State	5,165,672	8,010	5,173,682
Sub-Total Four-Year Colleges	30,857,060	67,495	30,924,555
Community Colleges:			
Parkersburg	2,335,993	---	2,335,993
Southern W. Va.	1,529,130	13,530	1,542,660
W. Va. Northern	1,459,037	---	1,459,037
Sub-Total Community Colleges	5,324,160	13,530	5,337,690
Branch College:			
Potomac State	1,676,465	---	1,676,465
TOTAL All Institutions	96,976,094	4,656,427	101,632,521

AUXILIARY ENTERPRISE REVENUE

Included here is all revenue for the enterprises operated by the institutions primarily for the purpose of providing services of a non-educational nature to students, faculty, and staff.

Table 14 shows auxiliary enterprise revenue, detailed by operation, for 1974-75. Each operation is further detailed showing gross receipts, transfers, and net revenue. Gross receipts represent the total income "earned" by the operation during 1974-75. This includes revenue from earmarked fees (example: athletic fee) as well as collections for services rendered (example: meal charges). Transfers represent a change in the use of funds; this is accomplished by moving assests from one fund group to another (example: current funds to plant funds) or from one category to another within a fund group (example: educational and general to auxiliary enterprise). Net revenue is gross receipts plus or minus any transfers.

West Virginia's colleges and universities transferred funds both "in" and "out" of auxiliary enterprise operations during 1974-75. In the state system, the transfers "in" primarily represented direct educational and general revenue subsidies to certain auxiliary enterprise operations, while the transfers "out" primarily represented transfers to plant funds for bond principal and interest payments. When the situation exists whereby educational and general revenue is used to support an auxiliary enterprise activity, it should be recognized that the users of the auxiliary enterprise service (e.g., those who attend intercollegiate athletic events) are being subsidized by those (students) who do not. Conversely, when auxiliary enterprise revenue is used to support an educational and general activity, those users (students) are being subsidized by non-users (intercollegiate athletic spectators).

Each institution varies in the degree to which it endeavors to provide housing, dining, and other non-educational services to its students, faculty, and staff. As revealed in Table 14 and Figure 4 the bulk of net revenue from auxiliary enterprise operations was derived from housing and dining (52.3 per cent), bookstores (24.0 per cent), intercollegiate athletics (13.5 per cent), and student unions (10.1 per cent). It should be noted that several institutions provide cafeteria services within the operation of the student union. Therefore, the student union enterprise is not comparable among the institutions.

PERCENTAGE DISTRIBUTION OF AUXILIARY ENTERPRISE REVENUE TO FIVE OPERATIONS FISCAL YEAR 1974-75

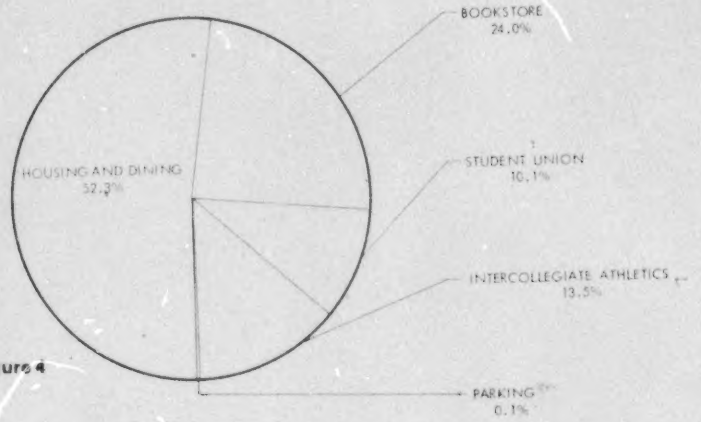

Figure 4

Table 14

AUXILIARY ENTERPRISE REVENUE, FISCAL YEAR 1974-75

Institution	Housing and Dining			Bookstore			Student Union		
	Gross Receipts	Transfers	Net Revenue	Gross Receipts	Transfers	Net Revenue	Gross Receipts	Transfers	Net Revenue
Universities:									
Marshall	2,511,859	(232,455)	2,279,404	762,980	629	763,609	496,707	(6,456)	490,251
West Virginia	5,486,982	(987,614)	4,499,368	2,642,532	---	2,642,532	671,208	---	671,208
Sub-Total Universities	7,998,841	(1,220,069)	6,778,772	3,405,512	629	3,406,141	1,167,915	(6,456)	1,161,459
Graduate College:									
W. Va. College of Graduate Studies	---	---	---	---	---	---	---	---	---
Four-Year Colleges:									
Bluefield State	4,826	---	4,826	99,043	---	99,043	40,746	(13,500)	27,246
Concord	954,713	(388,335)	566,378	200,641	---	200,641	321,065	(62,823)	258,242
Fairmont State	592,854	(105,000)	487,854	275,367	---	275,367	237,110	(143,453)	93,657
Glenville State	770,240	(102,516)	667,724	142,016	---	142,016	155,525	(22,900)	132,625
Shepherd	1,105,229	(241,767)	863,462	210,532	---	210,532	258,255	(121,125)	137,130
West Liberty State	1,794,820	(557,000)	1,237,820	293,613	---	293,613	157,503	(63,000)	94,503
W. Va. Institute of Technology	1,207,373	(254,451)	952,922	316,963	---	316,963	59,751	(3,265)	56,486
W. Va. State	267,663	(164,000)	103,663	192,743	---	192,743	407,093	(134,000)	273,093
Sub-Total Four-Year Colleges	6,697,718	(1,813,069)	4,884,649	1,730,918	---	1,730,918	1,637,048	(564,066)	1,072,982
Community Colleges:									
Parkersburg	---	---	---	184,434	---	184,434	---	---	---
Southern W. Va.	---	---	---	67,898	---	67,898	22,704	---	22,704
W. Va. Northern	---	---	---	86,350	---	86,350	---	---	---
Sub-Total Community Colleges	---	---	---	338,682	---	338,682	22,704	---	22,704
Branch College:									
Potomac State	427,951	(41,390)	386,561	64,913	---	64,913	86,649	(20,000)	66,649
TOTAL All Institutions	15,124,510	(3,074,528)	12,049,982	5,540,025	629	5,540,654	2,914,316	(590,522)	2,323,794

Table 14

AUXILIARY ENTERPRISE REVENUE, FISCAL YEAR 1974-75 (Continued)

Intercollegiate Athletics			Parking			Total			Institution
Gross Receipts	Transfers	Net Revenue	Gross Receipts	Transfers	Net Revenue	Gross Receipts	Net Transfers	Net Revenue	
									Universities:
578,245	260,679	838,924	---	---	---	4,349,791	22,397	4,372,188	Marshall
1,368,871	164,981	1,533,852	77,409	(50,000)	27,409	10,247,002	(872,633)	9,374,369	West Virginia
1,947,116	425,660	2,372,776	77,409	(50,000)	27,409	14,596,793	(850,236)	13,746,557	Sub-Total Universities
									Graduate College:
---	---	---	---	---	---	---	---	---	W. Va. College of Graduate Studies
									Four-Year Colleges:
40,274	34,384	74,658	---	---	---	184,889	20,884	205,773	Bluefield State
46,534	68,968	115,502	---	---	---	1,522,953	(382,190)	1,140,763	Concord
81,810	47,131	128,941	---	---	---	1,187,141	(201,322)	985,819	Fairmont State
34,824	36,192	71,016	---	---	---	1,102,605	(89,224)	1,013,381	Glenville State
52,274	---	52,274	---	---	---	1,626,290	(362,892)	1,263,398	Shepherd
61,760	17,609	79,369	---	---	---	2,307,696	(602,391)	1,705,305	West Liberty State
57,563	32,790	90,353	---	---	---	1,641,650	(224,926)	1,416,724	W. Va. Institute of Technology
57,684	31,298	88,982	---	---	---	925,183	(266,702)	658,481	W. Va. State
432,723	268,372	701,095	---	---	---	10,498,407	(2,108,763)	8,389,644	Sub-Total Four-Year Colleges
									Community Colleges:
---	---	---	---	---	---	184,434	---	184,434	Parkersburg
---	---	---	---	---	---	90,602	---	90,602	Southern W. Va.
---	---	---	---	---	---	86,350	---	86,350	W. Va. Northern
---	---	---	---	---	---	361,386	---	361,386	Sub-Total Community Colleges
									Branch College:
20,766	11,046	31,812	---	---	---	600,279	(50,344)	549,935	Potomac State
2,400,605	705,078	3,105,683	77,409	(50,000)	27,409	26,056,865	(3,009,343)	23,047,522	TOTAL All Institutions

Table 15

STUDENT AID REVENUE, FISCAL YEAR 1974-75

Institution	Student Aid
Universities:	
Marshall	767,535
West Virginia	1,336,978
Sub-Total Universities	2,104,513
Graduate College:	
W. Va. College of Graduate Studies	22,989
Four-Year Colleges:	
Bluefield State	182,538
Concord	297,746
Fairmont State	278,073
Glenville State	216,547
Shepherd	209,488
West Liberty State	439,945
W. Va. Institute of Technology	395,762
W. Va. State	371,647
Sub-Total Four-Year Colleges	2,391,746
Community Colleges:	
Parkersburg	65,470
Southern W. Va.	110,898
W. Va. Northern	160,880
Sub-Total Community Colleges	337,248
Branch College:	
Potomac State	127,415
TOTAL All Institutions	4,983,911

MARSHALL UNIVERSITY MEDICAL SCHOOL

Beginning in 1974-75, Marshall University began the development process for a medical school, to be operated in conjunction with Veterans Administration Hospitals. Revenue for 1974-75 totaled $276,534. This included $55,662 state general fund appropriation, $126,955 gifts and $93,917 research and development contracts.

WEST VIRGINIA UNIVERSITY MEDICAL CENTER

Table 16

State Appropriations		Hospital Receipts	Research and Development Contracts & Other	Medical Center Staff Gifts	Sub-Total	Auxiliary Enterprise--Cafeterias	Total
State General Fund	Soft Drink Tax						
6,322,373	5,510,428	14,110,000	7,261,528	4,495,457	37,699,786	675,951	38,375,737

Revenue for the West Virginia University Medical Center is shown in Table 16 according to source. A listing and brief description of each source follows:

State Appropriation: State General Fund--Includes amount from the State General Fund appropriated by the Legislature for the West Virginia University Medical Center.

State Appropriations: Soft Drink Tax--Includes amount collected and available for the West Virginia University Medical Center from the dedicated tax assessment on soft drinks.

Hospital Receipts--Includes revenue collected in connection with providing patient care in the teaching hospital.

Research and Development Contracts, and Other--Includes revenue from private individuals, businesses, industries, foundations, state governments, and the federal government available to the Medical Center for restricted use for educational, research, and general purposes. Also included is miscellaneous income such as tuition and fee receipts.

Medical Center Staff Gifts--Includes revenue from the Professional Fees Office generated by members of the Medical Center staff in their patient practice work.

Operated in conjunction with the Medical Center is an auxiliary enterprise operation--university hospital cafeterias.

EXPENDITURES

EDUCATIONAL AND GENERAL

Included in this category are expenditures for the educational, research, and community, public, and extension service activities of the state system of higher education as well as the necessary supporting activities of general administration, general institutional expenses, student services, libraries, and physical plant operation and maintenance.

The report classifies educational and general expenditure data according to eight functional categories. They are:

1. General Administration and General Expenses--Includes all expenditures of the general executive and administrative offices serving the institution as a whole as well as those expenditures of a general character not relating to any specific division or segment of the institution.

2. Student Services--Includes all expenditures for services to students, such as admissions and registrar's office, guidance and counseling service, placement service, health service, dean of students' office, and the like.

3. Instruction--Includes all expenditures of the instructional departments and schools of the institution, such as instructional salaries, office expenses, laboratory expenses and replacement equipment, student teaching, and other related operating expenses. Also includes departmental research which is not separately budgeted or financed.

4. Organized Activities Related to Instructional Departments--Includes all expenditures for enterprises organized and operated in connection with instructional departments and conducted primarily for the purpose of giving professional training to students, such as home economics cafeterias and dental clinics.

5. Libraries--Includes the total expenditures of the institution for separately organized libraries, both general and departmental. Expenditures are separated into three major groupings--administration, circulation service, and technical service. (The circulation service generally handles the checking out and checking in of library books and various other circulation duties within a library. The technical service generally handles the purchasing of books, the cataloging and shelving of books, and the like.)

6. Community, Public, and Extension Services--Includes all expenditures for educational and other activities designed primarily to serve the general public. Also reported here are the costs of all extension activities including courses offered on a non-credit basis.

7. Physical Plant Operation and Maintenance--Includes all expenditures for the operation and maintenance of grounds, utilities, custodial service, etc.

8. Organized Research--Includes all expenditures for separately organized research divisions, such as research bureaus, research institutes, and experiment stations. Includes all research separately budgeted or financed. The report presents contractual research separately from institutionally organized research.

State System Analysis

A statement regarding the West Virginia College of Graduate Studies should be made prior to any detail analyses of the expenditure patterns for this institution or for the state system. The College of Graduate Studies began operation July 1, 1972. It is an institution granting the master's degree only with a predominately part-time enrollment, a sizeable part-time or shared faculty, and utilizes the physical facilities of other institutions. As such, it would not be expected to have the same expenditure pattern as a traditional institution.

As shown in Table 17, systemwide Regular Educational and General Expenditures for 1974-75 totaled ninty-seven million dollars. These data are detailed by institution according to the eight functional categories, and reflect a 7.6 million dollar increase over 1973-74. This table provides the basic data analyzed in Tables 18, 19, and 20. A percentage distribution of Regular Educational and General Expenditures is presented in Table 18, and illustrated graphically in Figure 5. Expenditures per FTE student are shown in Table 19. A comparison of Regular Educational and General Expenditures and amounts expended per FTE student for the last four years is shown in Table 20.

Studies by statewide coordinating and governing boards, the United States Office of Education, Dr. John Dale Russell, and others provide a useful base for interpreting "percentage distribution" data. The distribution shown on the following page is a synthesis based on these studies and is suggested as a helpful general parameters guide to the reader.

7-10 per cent for general administration and general expenses

5- 6 per cent for student services

51-60 per cent for instruction and departmental research (for comprehensive universities, percentage may be less because of emphasis on community, public, and extension services and on organized research)

0- 6 per cent for organized activities related to instructional departments

3- 7 per cent for community, public, and extension services (for comprehensive universities, percentage may be more)

0- 2 per cent for organized research, excluding sponsored research (for comprehensive universities, percentage may be more)

5- 6 per cent for libraries

10-16 per cent for physical plant operation and maintenance

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL EXPENDITURES TO EIGHT FUNCTIONS, FISCAL YEAR 1974-75

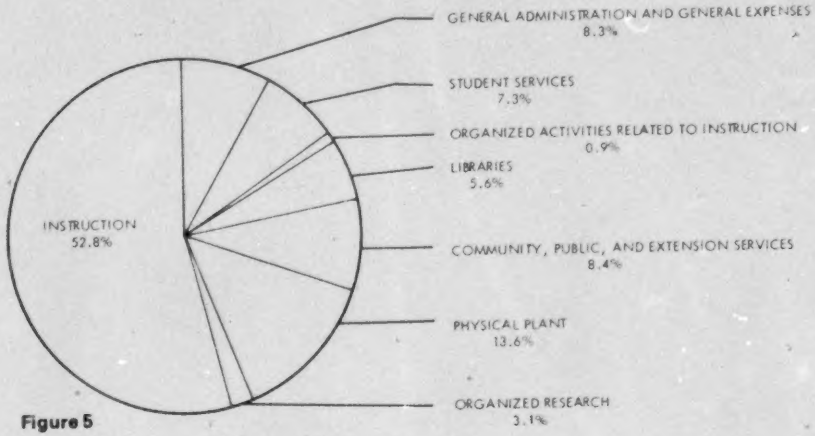

Figure 5

Illustrated in Figure 5 is the systemwide percentage distribution of Regular Educational and General Expenditures to the eight functional areas for 1974-75. These systemwide distributions compare favorably with the guides listed above. However, as shown in Table 18, there are institutional deviations in two categories--Student Services and Libraries. These deviations will be focused upon in the following discussion.

As shown in Table 17, expenditures for General Administration and General Expenses totaled over eight million dollars in 1974-75, an increase of 1.1 million dollars over 1973-74. A review of the percentage distributions for this category in Table 18 shows that the three community colleges are above the general guideline. One explanation for such deviation is that two community colleges are multi-campus institutions and all three are developing courses and programs in various geographical locations away from the base campus.

Expenditures for the functional category Student Services increased from six million dollars in 1973-74 to over seven million dollars in 1974-75, an increase of nearly fourteen per cent. The expenditure per FTE increased nearly nine per cent to about $140. A review of the historical data available indicates that there appears to be a direct relationship between increasing enrollments and corresponding increases in expenditures for Student Services. The present emphasis on student service activities such as counseling, guidance and student placement has had an influence on the overall percentage the functional category has of total Regular Educational and General Expenditures.

As previously illustrated in Figure 5, it is readily apparent that the greatest proportion of expenditures are for instruction. This is to be expected since this is the largest major objective of the state system. Table 18 indicates that nearly fifty-three per cent of all Regular Educational and General Expenditures were for Instruction, a percentage within the general guidelines. Reference to Table 19 indicates that per FTE expenditures in 1974-75 were $1,007.07. This represents an increase of about $34 or four per cent per FTE student systemwide. A review of the institutional figures shows that expenditures range from about $710 per FTE for the community colleges, $959 per FTE at the four-year colleges, $1,067 per FTE at the universities, and $1,564 per FTE at the graduate college. Such a range is to be expected since there are higher costs associated with graduate instruction and likewise, upper level instruction (junior, senior) is generally more expensive than lower level instruction (freshman, sophomore). Factors such as the number of teaching faculty, faculty with the terminal degree, and others typically increase commensurately with the level of instruction.

As previously mentioned expenditures for Libraries during 1974-75 generally exceeded the guideline. This is somewhat attributable to the continuing impact of the Board of Regents' plan to eliminate existing library deficiencies. Such a plan necessitates greater than normal annual expenditures in order to move toward minimum standards. Also, the developing institutions would have immediate large outlays in order to achieve recommended standards as quickly as possible. This continued emphasis upon library development is warranted inasmuch as an institution's library is an integral educational component.

Physical Plant Maintenance and Operation accounted for more than thirteen million dollars during 1974-75. As shown in Table 18, expenditures for the community colleges and the graduate college are below the norm. This is to be expected since the facilities of these institutions are for a large part either new or leased from other agencies. Expenditures for all institutions increased during 1974-75; however, some of the increase can be attributed to increasing utility costs (see Appendix Table J). Even so, it appears that the institutions are increasing their emphasis upon physical plant maintenance.

West Virginia University, the state's comprehensive land-grant institution accounted for seventy-nine per cent of all expenditures for Community, Public, and Extension Services and one hundred per cent of expenditures for Organized Research. The cooperative extension service and agricultural experiment farms as well as other statewide efforts are maintained through these programs.

Table 20 provides a comparison of Regular Educational and General Expenditures and expenditures per FTE student for the last four years. During this period total expenditures have increased eighteen million dollars systemwide, and expenditures per FTE student have increased from $1,645 to $1,908. On an institutional basis increases have been eight million dollars for the universities, and one and one-half million dollars for the graduate college, five million dollars for the four-year colleges, three million dollars for the community colleges, and nearly one-half million dollars for the branch college.

Table 17

REGULAR EDUCATIONAL AND GENERAL EXPENDITURES, FISCAL YEAR 1974-75

Institution	General Administration and General Expenses	Student Services	Instruction	Organized Activities	Libraries	Community, Public, and Extension Services	Physical Plant	Organized Research	Total
Universities:									
Marshall	1,386,124	927,637	8,022,143	163,321	863,316	112,808	1,912,400	—	13,387,749
West Virginia	3,043,127	2,433,691	20,259,310	514,034	1,681,324	6,478,331	5,923,274	2,970,797	43,303,888
Sub-Total Universities	4,429,251	3,361,328	28,281,453	677,355	2,544,640	6,591,139	7,835,674	2,970,797	56,691,637
Graduate College:									
W. Va. College of Graduate Studies	189,915	107,777	1,694,007	30,067	225,903	83,964	147,554	—	2,479,187
Four-Year Colleges:									
Bluefield State	183,451	220,701	1,054,234	—	234,648	108,842	463,403	—	2,265,279
Concord	319,715	375,678	1,624,333	15,173	216,809	305,668	595,720	—	3,453,096
Fairmont State	308,933	473,865	3,197,978	9,875	427,980	51,283	681,309	—	5,151,223
Glenville State	280,233	242,227	1,518,259	15,767	210,613	24,642	362,601	—	2,654,342
Shepherd	216,634	278,646	1,909,087	—	275,027	65,483	440,684	—	3,185,561
West Liberty State	380,561	346,600	2,682,134	—	258,866	123,319	441,238	—	4,232,718
W. Va. Institute of Technology	317,021	399,816	2,724,666	—	339,741	322,922	739,277	—	4,843,443
W. Va. State	492,867	569,861	2,712,005	—	223,911	366,904	757,577	—	5,123,125
Sub-Total Four-Year Colleges	2,499,415	2,907,394	17,422,696	40,815	2,187,595	1,369,063	4,481,809	—	30,908,787
Community Colleges:									
Parkersburg	306,703	225,727	1,396,844	—	146,538	70,271	217,444	—	2,363,527
Southern W. Va.	218,372	139,847	893,985	—	138,704	—	116,857	—	1,507,765
W. Va. Northern	238,789	118,196	816,849	—	109,908	87,717	54,000	—	1,425,459
Sub-Total Community Colleges	763,864	483,770	3,107,678	—	395,150	157,988	388,301	—	5,296,751
Branch College:									
Potomac State	187,248	237,929	712,535	138,414	90,432	—	295,524	—	1,662,082
TOTAL All Institutions	8,069,693	7,098,198	51,218,369	886,651	5,443,720	8,202,154	13,148,862	2,970,797	97,038,444

Table 18

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL EXPENDITURES TO EIGHT FUNCTIONS, FISCAL YEAR 1974-75

Institution	General Administration and General Expenses	Student Services	Instruction	Organized Activities	Libraries	Community, Public, and Extension Services	Physical Plant	Organized Research	Total
Universities:									
Marshall	10.4	6.9	59.9	1.2	6.5	0.8	14.3	---	100.0
West Virginia	7.0	5.6	46.8	1.2	3.9	14.9	13.7	6.9	100.0
Sub-Total Universities	7.8	5.9	49.9	1.2	4.5	11.6	13.8	5.3	100.0
Graduate College:									
W. Va. College of Graduate Studies	7.7	4.3	68.3	1.2	9.1	3.4	6.0	---	100.0
Four-Year Colleges:									
Bluefield State	8.1	9.7	46.5	---	10.4	4.8	20.5	---	100.0
Concord	9.2	10.9	47.0	0.4	6.3	8.9	17.3	---	100.0
Fairmont State	6.0	9.2	62.1	0.2	8.3	1.0	13.2	---	100.0
Glenville State	10.6	9.1	57.2	0.6	7.9	0.9	13.7	---	100.0
Shepherd	6.8	8.8	59.9	---	8.6	2.1	13.8	---	100.0
West Liberty State	9.0	8.2	63.4	---	6.1	2.9	10.4	---	100.0
W. Va. Institute of Technology	6.5	8.2	56.3	---	7.0	6.7	15.3	---	100.0
W. Va. State	9.6	11.1	52.9	---	4.4	7.2	14.8	---	100.0
Sub-Total Four-Year Colleges	8.1	9.4	56.4	0.1	7.1	4.4	14.5	---	100.0
Community Colleges:									
Parkersburg	13.0	9.5	59.1	---	6.2	3.0	9.2	---	100.0
Southern W. Va.	14.5	9.3	59.3	---	9.2	---	7.7	---	100.0
W. Va. Northern	16.7	8.3	57.3	---	7.7	6.2	3.8	---	100.0
Sub-Total Community Colleges	14.4	9.1	58.7	---	7.8	3.0	7.3	---	100.0
Branch College:									
Potomac State	11.3	14.3	42.9	8.3	5.4	---	17.8	---	100.0
TOTAL All Institutions	8.3	7.3	52.8	0.9	5.6	8.4	13.6	3.1	100.0

Table 19

REGULAR EDUCATIONAL AND GENERAL EXPENDITURES PER FULL-TIME-EQUIVALENT STUDENT, FISCAL YEAR 1974-75

Institution	Number FTE Students	General Administration and General Expenses	Student Services	Instruction	Organized Activities	Libraries	Community, Public, and Extension Services	Physical Plant	Organized Research	Total
Universities:										
Marshall	8,704	159.25	106.58	921.64	18.76	99.19	12.96	219.72	---	1,538.12
West Virginia	17,795	171.01	136.76	1,138.48	28.89	94.48	364.05	332.86	166.95	2,433.48
Sub-Total Universities	26,499	167.15	126.85	1,067.26	25.56	96.03	248.73	295.70	112.11	2,139.39
Graduate College:										
W. Va. College of Graduate Studies	1,083	175.36	99.52	1,564.18	27.76	208.59	77.53	136.25	—	2,289.19
Four-Year Colleges:										
Bluefield State	1,094	167.69	201.74	963.65	---	214.49	99.49	423.59	---	2,070.65
Concord	1,796	178.02	209.17	904.42	8.45	120.72	170.19	331.69	---	1,922.66
Fairmont State	3,286	94.01	144.21	973.21	3.01	130.24	15.61	207.34	—	1,567.63
Glenville State	1,527	182.52	158.63	994.28	10.33	137.93	16.14	237.46	---	1,738.29
Shepherd	2,024	107.03	137.67	943.22	—	135.88	32.35	217.73	---	1,573.88
West Liberty State	2,781	136.84	124.63	964.45	---	93.08	44.34	158.66	---	1,522.00
W. Va. Institute of Technology	2,622	120.91	152.49	1,039.16	---	129.57	123.16	281.95	—	1,847.24
W. Va. State	3,031	162.61	188.01	894.76	---	73.87	121.05	249.94	---	1,690.24
Sub-Total Four-Year Colleges	18,161	137.63	160.09	959.35	2.25	120.46	75.38	246.78	—	1,701.94
Community Colleges:										
Parkersburg	2,067	148.38	109.21	675.78	---	70.89	34.00	105.20	---	1,143.46
Southern W. Va.	1,172	186.32	119.32	762.79	—	118.35	---	99.71	—	1,286.49
W. Va. Northern	1,139	209.65	103.77	717.16	—	96.50	77.01	47.41	—	1,251.50
Sub-Total Community Colleges	4,378	174.48	110.50	709.84	---	90.26	36.09	88.69	---	1,209.86
Branch College:										
Potomac State	738	253.72	322.40	965.49	187.55	122.54	---	400.44	—	2,252.14
TOTAL All Institutions	50,859	158.67	139.57	1,007.07	17.43	107.04	161.27	258.54	58.41	1,908.00

Table 20

COMPARISON OF TOTAL REGULAR EDUCATIONAL AND GENERAL EXPENDITURES FISCAL YEARS 1971-72 THROUGH 1974-75

Institution	Total Regular Educational and General							
	Amount				Amount Per FTE Student			
	1971-72	1972-73	1973-74	1974-75	1971-72	1972-73	1973-74	1974-75
Universities:								
Marshall	10,819,063	12,084,792	12,383,991	13,387,749	1,181.12	1,387.31	1,457.29	1,538.12
West Virginia	37,277,281	39,024,968	40,618,714	43,303,888	2,390.34	2,391.68	2,367.47	2,433.48
Sub-Total Universities	48,096,344	51,109,760	53,002,705	56,691,637	1,942.90	2,042.10	2,065.97	2,139.39
Graduate College:								
W. Va. College of Graduate Studies	992,262[a]	1,210,681	1,780,026	2,479,187	1,834.13	2,355.40	1,718.17	2,289.19
Four-Year Colleges:								
Bluefield State	1,972,844	1,996,866	2,115,863	2,265,279	1,825.01	1,869.73	2,176.82	2,070.65
Concord	3,207,564	3,235,838	3,341,887	3,453,096	1,592.95	1,672.27	1,792.85	1,922.66
Fairmont State	4,351,084	4,753,554	4,942,905	5,151,223	1,116.53	1,305.57	1,464.57	1,567.63
Glenville State	2,253,037	2,389,386	2,588,710	2,654,342	1,465.86	1,523.85	1,623.01	1,738.29
Shepherd	2,264,121	2,622,252	2,794,657	3,185,561	1,134.90	1,370.04	1,420.05	1,573.88
West Liberty State	4,106,472	3,941,068	4,123,882	4,232,718	1,158.07	1,278.74	1,398.40	1,522.00
W. Va. Institute of Technology	3,701,510	4,024,807	4,563,640	4,843,443	1,471.19	1,644.79	1,942.79	1,847.24
W. Va. State	4,179,489	4,632,590	4,619,859	5,123,125	1,458.28	1,592.51	1,560.77	1,690.24
Sub-Total Four-Year Colleges	26,036,121	27,596,361	29,091,403	30,908,787	1,334.35	1,486.55	1,613.33	1,701.94
Community Colleges:								
Parkersburg	1,336,139	1,520,001	1,669,114	2,363,527	1,125.64	1,210.20	1,142.44	1,143.46
Southern W. Va.	671,870	1,004,937	1,267,382	1,507,765	893.45	1,456.43	1,289.30	1,286.49
W. Va. Northern	222,307[b]	746,770	1,046,766	1,425,459	766.58	1,455.69	1,390.13	1,251.50
Sub-Total Community Colleges	2,230,316	3,271,708	3,983,262	5,296,751	1,000.59	1,330.50	1,245.94	1,209.86
Branch College:								
Potomac State	1,309,738	1,373,857	1,512,402	1,662,082	1,687.81	1,902.86	2,341.19	2,252.14
TOTAL All Institutions	78,664,781	84,562,367	89,369,798	97,038,444	1,645.25	1,788.28	1,840.17	1,908.00

[a] Kanawha Valley Graduate Center of West Virginia University.
[b] Hancock County Branch of West Liberty State College.

IMPACT OF SPONSORED RESEARCH

Just as sponsored research revenue is shown separately as an addition to regular educational and general revenue to arrive at grand total educational and general revenue, Table 21 reflects the impact of sponsored research expenditures on regular educational and general expenditures.

As shown in Table 11, over 95 per cent of all sponsored or contractual research was undertaken by West Virginia University, with limited programs at Marshall University, the West Virginia College of Graduate Studies, three four-year colleges, and one community college.

SPONSORED RESEARCH EXPENDITURES, FISCAL YEAR 1974-75

Table 21

Institution	Regular Educational and General Expenditures	Sponsored Research	Grand Total Educational and General Expenditures
Universities:			
Marshall	13,387,749	111,711	13,499,460
West Virginia	43,303,888	4,426,824	47,730,712
Sub-Total Universities	56,691,637	4,538,535	61,230,172
Graduate College:			
W. Va. College of Graduate Studies	2,479,187	36,867	2,516,054
Four-Year Colleges:			
Bluefield State	2,265,279	22,163	2,287,442
Concord	3,453,096	---	3,453,096
Fairmont State	5,151,223	---	5,151,223
Glenville State	2,654,342	---	2,654,342
Shepherd	3,185,561	37,322	3,222,883
West Liberty State	4,232,718	---	4,232,718
W. Va. Institute of Technology	4,843,443	---	4,843,443
W. Va. State	5,123,125	8,010	5,131,135
Sub-Total Four-Year Colleges	30,908,787	67,495	30,976,282
Community Colleges:			
Parkersburg	2,363,527	---	2,363,527
Southern W. Va.	1,507,765	13,530	1,521,295
W. Va. Northern	1,425,459	---	1,425,459
Sub-Total Community Colleges	5,296,751	13,530	5,310,281
Branch College:			
Potomac State	1,662,082	---	1,662,082
TOTAL All Institutions	97,038,444	4,656,427	101,694,871

AUXILIARY ENTERPRISE EXPENDITURES

Auxiliary enterprise services are intended to be "self-supporting"; that is, each auxiliary activity should generate sufficient revenue to defray all operational costs. Application of the "self-support" test has two interpretations. The first, or individual test, holds that each service should be wholly self supporting. The second, or group test, applies the "self-support" concept to the auxiliary enterprise operations as a group; thus, the surplus revenue from one operation is used to subsidize less profitable activities. As mentioned in earlier discussion, during 1974-75 regular educational and general revenue was transferred to certain auxiliary enterprise operations as a subsidy to these operations.

Table 22 indicates that the College of Graduate Studies had no auxiliary enterprise operations during 1974-75 and the three community colleges sponsored only minimal operations. Since the student bodies of these institutions are commuting students rather than resident students, the necessity for these services is vastly reduced. Figure 6 illustrates graphically the proportional relationship of the various auxiliary enterprise operations for the system.

PERCENTAGE DISTRIBUTION OF AUXILIARY ENTERPRISE EXPENDITURES TO FIVE OPERATIONS FISCAL YEAR 1974-75

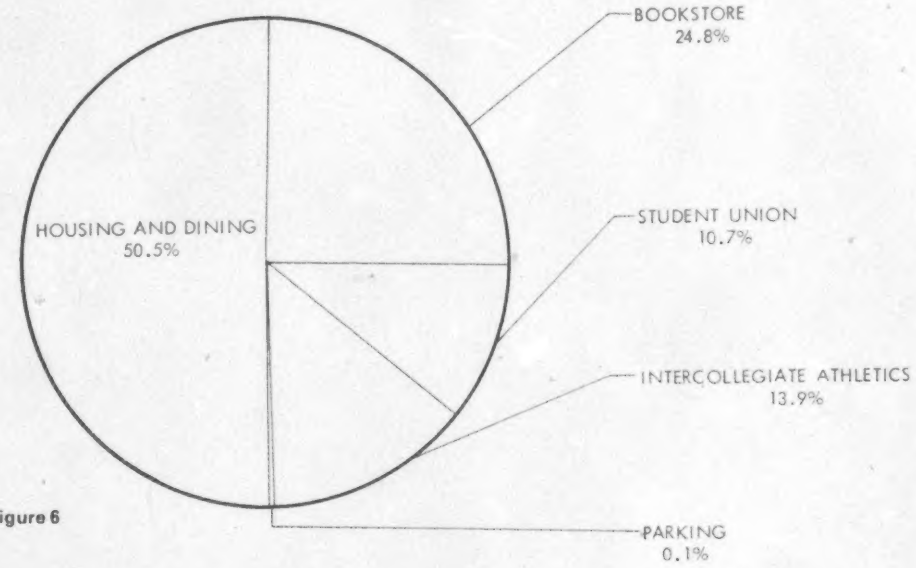

Figure 6

Table 22

AUXILIARY ENTERPRISE EXPENDITURES, FISCAL YEAR 1974-75

Institution	Housing and Dining	Bookstore	Student Union	Intercollegiate Athletics	Parking	Total
Universities:						
Marshall	2,340,246	714,611	464,732	873,852	---	4,393,441
West Virginia	3,912,634	2,719,358	785,898	1,496,884	28,042	8,942,816
Sub-Total Universities	6,252,880	3,433,969	1,250,630	2,370,736	28,042	13,336,257
Graduate College:						
W. Va. College of Graduate Studies	---	---	---	---	---	---
Four-Year Colleges:						
Bluefield State	7,885	105,602	14,756	70,529	---	198,772
Concord	639,785	176,613	198,280	104,814	---	1,119,492
Fairmont State	530,060	281,170	139,886	111,716	---	1,062,832
Glenville State	618,034	135,783	135,194	70,036	---	959,047
Shepherd	655,304	207,259	165,197	56,836	---	1,084,596
West Liberty State	1,098,426	272,486	83,354	82,471	---	1,536,737
W. Va. Institute of Technology	886,655	290,424	23,124	81,566	---	1,281,769
W. Va. State	107,312	188,910	263,222	90,298	---	649,742
Sub-Total Four-Year Colleges	4,543,461	1,658,247	1,023,013	668,266	---	7,892,987
Community Colleges:						
Parkersburg	---	160,042	---	---	---	160,042
Southern W. Va.	---	69,490	23,812	---	---	93,302
W. Va. Northern	---	80,688	---	---	---	80,688
Sub-Total Community Colleges	---	310,220	23,812	---	---	334,032
Branch College:						
Potomac State	357,617	68,414	73,473	31,269	---	530,773
TOTAL All Institutions	11,153,958	5,470,850	2,370,928	3,070,271	28,042	22,094,049

42

STUDENT AID EXPENDITURES, FISCAL YEAR 1974-75

Table 23

Institution	Student Aid
Universities:	
Marshall	755,860
West Virginia	1,276,665
Sub-Total Universities	2,032,525
Graduate College:	
W. Va. College of Graduate Studies	22,701
Four-Year Colleges:	
Bluefield State	176,122
Concord	278,251
Fairmont State	262,581
Glenville State	217,964
Shepherd	202,946
West Liberty State	440,034
W. Va. Institute of Technology	389,180
W. Va. State	367,919
Sub-Total Four-Year Colleges	2,334,997
Community Colleges:	
Parkersburg	77,325
Southern W. Va.	97,123
W. Va. Northern	126,207
Sub-Total Community Colleges	300,655
Branch College:	
Potomac State	127,415
TOTAL All Institutions	4,818,293

MARSHALL UNIVERSITY MEDICAL SCHOOL

As previously stated Marshall University began the developmental process for a medical school during 1974-75. This school, to be operated in conjunction with Veterans Administration Hospitals disbursed $212,986 for current operations in 1974-75. These expenditures were principally for general administration and supporting services.

WEST VIRGINIA UNIVERSITY MEDICAL CENTER

Table 24

General Administration and Supporting Services	Instruction		Hospital Operation	Public Services	Physical Plant	Sub-Total	Auxiliary Enterprise--Cafeterias	Total
	Morgantown Center	Charleston Division						
1,693,937	16,098,784	1,402,827	15,856,083	344,165	2,331,439	37,727,235	691,211	38,418,446

Expenditures for the West Virginia University Medical Center, as shown above, are reported according to the categories listed below. A brief description of each follows:

General Administration and Supporting Services--Includes expenditures of the general and administrative offices serving the entire Medical Center and expenditures of support services, such as Animal Quarters, Electronics Lab, etc., serving the entire Medical Center.

Instruction: Morgantown Center--Includes expenditures of the instructional departments of the schools of the West Virginia University Medical Center. Includes such items as instructional salaries, office expenses, laboratory expenses and replacement equipment, and other related operating expenses.

Instruction: Charleston Division--Includes expenditures in connection with the establishment of a division office of the Medical Center in the Charleston area to bring about an expanded production of health professionals. Note: 1972-73 was the first year of operation as the "Charleston Division".

Hospital Operation--Includes expenditures in connection with the operation of a teaching hospital. The hospital is an integral part of the West Virginia University Medical Center.

Public Service--Includes expenditures for educational and other activities designed primarily to serve the general public.

Physical Plant Operation and Maintenance--Includes expenditures for the operation and maintenance of the physical plant, such as custodial service and the care and maintenance of grounds.

Operated in conjunction with the Medical Center is an auxiliary enterprise operation-- university hospital cafeterias .

Table A

ANALYSIS OF BOARD OF REGENT'S ALLOCATION OF STATE GENERAL FUND REVENUE[a]

Institution	Board of Regents Allocation of Operating Revenue[b]	Amount Expired and Reverted to State General Fund	Net Operating Revenue	Board of Regents Allocation of Sponsored Programs[c]	Amount Expired and Reverted to State General Fund	Net Sponsored Programs
Universities:						
Marshall	11,727,978	46,406	11,681,572	134,476	2	134,474
West Virginia	31,055,841	22,452	31,033,389	1,249,400	7,449	1,241,951
Sub-Total Universities	42,783,819	68,858	42,714,961	1,383,876	7,451	1,376,425
Graduate College:						
W. Va. College of Graduate Studies	2,160,470	170	2,160,300	---	---	---
Four-Year Colleges:						
Bluefield State	1,852,173	959	1,851,214	---	---	---
Concord College	2,886,813	32,852	2,853,961	48,750	---	48,750
Fairmont State	4,619,272	36	4,619,236	---	---	---
Glenville State	2,335,414	319	2,335,095	24,500	56	24,444
Shepherd	2,791,807	---	2,791,807	---	---	---
West Liberty State	3,846,351	---	3,846,351	---	---	---
W. Va. Institute of Technology	3,764,518	4,620	3,759,898	---	---	---
W. Va. State	4,188,468	5,423	4,183,045	---	---	---
Sub-Total Four-Year Colleges	26,284,816	44,209	26,240,607	73,250	56	73,194
Community Colleges:						
Parkersburg	1,435,728	2,396	1,433,332	---	---	---
Southern W. Va.	934,399	48	934,351	---	---	---
W. Va. Northern	955,785	83	955,702	---	---	---
Sub-Total Community Colleges	3,325,912	2,527	3,323,385	---	---	---
Branch College:						
Potomac State	1,325,105	3,790	1,321,315	---	---	---
TOTAL All Institutions	75,880,122	119,554	75,760,568	1,457,126	7,507	1,449,619

[a]Board of Regents Control Account 279.
[b]Includes Personal Services, Current Expenses, Repairs and Alterations, Equipment, Individual Accreditation, New Programs, and Unclassified.
[c]Includes Bureau for Coal Research, Center for Economic Action, Community Development and Research, Educational TV, Forestry Products, Intensive Agriculture--Demonstration Trial, Intensive Horticulture Demonstration, Oak Wilt Control Research, Regional Research Institute and Veterinary Tuition.

Table B

ANALYSIS OF STUDENT FEES USED FOR EDUCATIONAL AND GENERAL PURPOSES

Institution	Fees Collected and Retained For Use By Institution								Special Fee Re-Allocated by Board of Regents	Total Fee Revenue
	Course	Student Activity and Services	Special Laboratory or Special Instruction	Tuition	Institutional Activity	Credit by Examination	Extension	Sub-Total	Non-Resident Undergraduate Student Service	
Universities:										
Marshall	125,236	506,950	---	---	---	---	---	632,186	---	632,186
West Virginia	403,938	909,115	338,146	---	---	---	10,892	1,662,091	750,000	2,412,091
Sub-Total Universities	529,174	1,416,065	338,146	---	---	---	10,892	2,294,277	750,000	3,044,277
Graduate College:										
W. Va. College of Graduate Studies	---	28,536	---	---	---	---	---	28,536	---	28,536
Four-Year Colleges:										
Bluefield State	7,489	54,923	5,665	---	---	---	---	68,077	108,135	176,212
Concord	14,644	99,674	---	---	---	100	---	114,418	105,715	220,133
Fairmont State	39,961	93,232	16,915	---	---	200	---	150,308	---	150,308
Glenville State	12,617	40,582	---	---	---	100	---	53,299	---	53,299
Shepherd	22,508	86,666	---	---	---	250	---	109,424	---	109,424
West Liberty State	79,400	112,800	---	---	---	---	---	192,200	---	192,200
W. Va. Institute of Technology	44,708	127,890	---	---	---	400	---	172,998	---	172,998
W. Va. State	25,094	131,319	288	---	---	1,000	---	157,701	---	157,701
Sub-Total Four-Year Colleges	246,421	747,086	22,868	---	---	2,050	---	1,018,425	213,850	1,232,275
Community Colleges:										
Parkersburg	---	---	---	588,253	41,495	525	---	630,273	---	630,273
Southern W. Va.	---	---	---	297,309	10,144	---	---	307,453	---	307,453
W. Va. Northern	---	83	---	300,408	22,818	---	---	323,309	7,265	330,574
Sub-Total Community Colleges	---	83	---	1,185,970	74,457	525	---	1,261,035	7,265	1,268,300
Branch College:										
Potomac State	19,505	38,644	5,730	---	---	---	---	63,879	---	63,879
TOTAL All Institutions	795,100	2,230,414	366,744	1,185,970	74,457	2,575	10,892	4,666,152	971,115	5,637,267

Table C

ANALYSIS OF GIFTS AND GRANTS USED FOR EDUCATIONAL AND GENERAL PURPOSES

Institution	Restricted	Land Grant	Unrestricted	Total	Private Funds	State Funds	Federal Funds	Total
Universities:								
Marshall	820,095	---	---	820,095	70,441	134,474	615,180	820,095
West Virginia	2,687,489	4,287,866	6,781	6,982,136	346,589	899,536	5,736,011	6,982,136
Sub-Total Universities	3,507,584	4,287,866	6,781	7,802,231	417,030	1,034,010	6,351,191	7,802,231
Graduate College:								
W. Va. College of Graduate Studies	121,952	---	---	121,952	---	82,760	39,192	121,952
Four-Year Colleges:								
Bluefield State	121,565	---	---	121,565	---	20,174	101,391	121,565
Concord	317,200	---	21,100	338,300	21,100	150,968	166,232	338,300
Fairmont State	260,022	---	---	260,022	---	23,299	236,723	260,022
Glenville State	157,946	---	8,956	166,902	---	58,401	108,501	166,902
Shepherd	154,430	---	---	154,430	---	13,865	140,565	154,430
West Liberty State	161,558	---	---	161,558	---	---	161,558	161,558
W. Va. Institute of Technology	613,163	---	29,995	643,158	9,589	---	633,569	643,158
W. Va. State	643,214	---	3,047	646,261	668	150,503	495,090	646,261
Sub-Total Four-Year Colleges	2,429,098	---	63,098	2,492,196	31,357	417,210	2,043,629	2,492,196
Community Colleges:								
Parkersburg	210,896	---	---	210,896	---	50,370	160,526	210,896
Southern W. Va.	230,069	---	---	230,069	---	---	230,069	230,069
W. Va. Northern	5,082	---	96,727	101,809	---	---	101,809	101,809
Sub-Total Community Colleges	446,047	---	96,727	542,774	---	50,370	492,404	542,774
Branch College:								
Potomac State	184,488	---	---	184,488	---	---	184,488	184,488
TOTAL All Institutions	6,689,169	4,287,866	166,606	11,143,641	448,387	1,584,350	9,110,904	11,143,641

Table D

ANALYSIS OF "OTHER" REVENUE USED FOR EDUCATIONAL AND GENERAL PURPOSES

Institution	Income From Vending Machines	Service to Other Agencies	Rentals Other Than to Staff and Students	Parking Fees	Endowment Income	Orientation Fee	Library Charges	Sales and Services of Educational Departments	Duplicating Charges	Other Miscellaneous Revenue	Total
Universities:											
Marshall	---	65,902	---	34,890	---	---	---	---	---	3,158	103,950
West Virginia	---	---	19,029	69,809	9,088	---	12,301	8,465	57,687	339	176,718
Sub-Total Universities	---	65,902	19,029	104,699	9,088	---	12,301	8,465	57,687	3,497	280,668
Graduate College:											
W. Va. College of Graduate Studies	2,834	25,671	---	---	---	---	38	1,101	448	9,914	40,006
Four-Year Colleges:											
Bluefield State	---	26,270	---	2,994	---	---	---	---	---	---	29,264
Concord	---	1,335	---	6,178	---	1,057	2,116	---	1,424	1,169	13,279
Fairmont State	300	18,419	809	14,423	---	---	---	---	2,316	1,037	37,304
Glenville State	---	---	---	1,327	---	---	---	2,289	---	340	3,956
Shepherd	---	---	---	4,556	---	---	---	---	3,831	---	8,387
West Liberty State	---	1,400	---	17,595	---	---	---	---	---	---	18,995
W. Va. Institute of Technology	---	---	---	2,008	---	4,878	110	10,552	---	2,653	20,201
W. Va. State	625	9,365	16,153	---	2,847	1,939	1,222	---	2,173	14,740	49,064
Sub-Total Four-Year Colleges	925	56,789	16,962	49,081	2,847	7,874	3,448	12,841	9,744	19,939	180,450
Community Colleges:											
Parkersburg	4,775	---	---	---	---	---	833	---	114	4,681	10,403
Southern W. Va.	---	---	---	---	---	---	226	---	168	159	553
W. Va. Northern	679	---	---	16	---	---	---	---	85	768	1,548
Sub-Total Community Colleges	5,454	---	---	16	---	---	1,059	---	367	5,608	12,504
Branch College:											
Potomac State	---	---	---	2,242	---	---	420	---	471	---	3,133
TOTAL All Institutions	9,213	148,362	35,991	156,038	11,935	7,874	17,266	22,407	68,717	38,958	516,761

Table E

ANALYSIS OF EXPENDITURES FOR GENERAL ADMINISTRATION AND GENERAL EXPENSES

Institution	General Administration	General Expenses	Total
Universities:			
Marshall	555,887	830,237	1,386,124
West Virginia	1,502,735	1,540,392	3,043,127
Sub-Total Universities	2,058,622	2,370,629	4,429,251
Graduate College:			
W. Va. College of Graduate Studies	103,039	86,876	189,915
Four-Year Colleges:			
Bluefield State	122,426	61,025	183,451
Concord	220,879	98,836	319,715
Fairmont State	192,469	116,464	308,933
Glenville State	151,788	128,445	280,233
Shepherd	109,971	106,663	216,634
West Liberty State	215,142	165,419	380,561
W. Va. Institute of Technology	171,512	145,509	317,021
W. Va. State	289,969	202,898	492,867
Sub-Total Four-Year Colleges	1,474,156	1,025,259	2,499,415
Community Colleges:			
Parkersburg	147,684	159,019	306,703
Southern W. Va.	107,789	110,583	218,372
W. Va. Northern	169,785	69,004	238,789
Sub-Total Community Colleges	425,258	338,606	763,864
Branch College:			
Potomac State	138,732	48,516	187,248
TOTAL All Institutions	4,199,807	3,869,886	8,069,693

Table F

ANALYSIS OF EXPENDITURES FOR GENERAL ADMINISTRATION

Institution	President's Office	Business Office	Planning Office	Other General Administration	Total
Universities:					
Marshall	130,264	425,623	---	---	555,887
West Virginia	515,227	783,002	108,638	95,868	1,502,735
Sub-Total Universities	645,491	1,208,625	108,638	95,868	2,058,622
Graduate College:					
W. Va. College of Graduate Studies	50,472	52,567	---	---	103,039
Four-Year Colleges:					
Bluefield State	33,269	70,411	7,740	11,006	122,426
Concord	64,374	103,342	29,403	23,760	220,879
Fairmont State	45,144	92,004	7,647	47,674	192,469
Glenville State	44,648	80,050	---	27,090	151,788
Shepherd	52,555	57,416	---	---	109,971
West Liberty State	48,395	139,890	26,857	---	215,142
W. Va. Institute of Technology	65,531	105,848	---	133	171,512
W. Va. State	75,739	155,288	58,942	---	289,969
Sub-Total Four-Year Colleges	429,655	804,249	130,589	109,663	1,474,156
Community Colleges:					
Parkersburg	48,151	99,533	---	---	147,684
Southern West Virginia	47,934	59,855	---	---	107,789
West Virginia Northern	91,422	78,363	---	---	169,785
Sub-Total Community Colleges	187,507	237,751	---	---	425,258
Branch College:					
Potomac State	43,509	55,667	13,626	25,930	138,732
TOTAL All Institutions	1,356,634	2,358,859	252,853	231,461	4,199,807

Table G

ANALYSIS OF EXPENDITURES FOR GENERAL EXPENSES

Institution	Tabulating and Data Processing	Duplicating and Printing Services	Communications	Public Relations and Information Office	Development Office	Alumni Office	Institutional Memberships	Lectures and Concerts	Commencement	Other General Expenses	Total
Universities:											
Marshall	346,984	90,156	158,024	73,759	78,959	48,887	13,475	3,893	9,487	6,613	830,237
West Virginia	793,474	210,547	77,041	151,767	227,323	70,505	9,735	---	---	---	1,540,392
Sub-Total Universities	1,140,458	300,703	235,065	225,526	306,282	119,392	23,210	3,893	9,487	6,613	2,370,629
Graduate College:											
W. Va. College of Graduate Studies	13,418	26,658	26,137	19,183	---	---	75	---	1,405	---	86,876
Four-Year Colleges:											
Bluefield State	29,091	16,147	9,129	382	---	180	3,115	106	45	2,830	61,025
Concord	1,503	12,881	20,059	34,160	---	3,251	2,425	14,803	2,507	7,247	98,836
Fairmont State	35,731	18,409	25,898	26,404	---	---	2,362	---	---	7,660	116,464
Glenville State	55,651	30,674	24,960	9,433	---	2,727	5,000	---	---	---	128,445
Shepherd	46,618	---	34,600	13,147	---	555	3,750	500	7,493	---	106,663
West Liberty State	80,680	20,000	36,363	15,159	---	6,873	3,636	1,308	1,400	---	165,419
W. Va. Institute of Technology	34,096	18,433	43,466	27,113	---	---	3,288	13,013	---	6,100	145,509
W. Va. State	43,259	49,425	35,180	27,455	28,047	10,890	2,991	---	---	5,651	202,898
Sub-Total Four-Year Colleges	326,629	165,969	229,655	153,253	28,047	24,476	26,567	29,730	11,445	29,488	1,025,259
Community Colleges:											
Parkersburg	49,762	28,518	30,912	33,368	---	---	2,995	11,200	2,264	---	159,019
Southern W. Va.	18,910	31,038	21,207	31,646	5,901	---	---	---	1,881	---	110,583
W. Va. Northern	8,776	18,756	20,416	19,406	---	---	1,650	---	---	---	69,004
Sub-Total Community Colleges	77,448	78,312	72,535	84,420	5,901	---	4,645	11,200	4,145	---	338,606
Branch College:											
Potomac State	---	7,728	9,221	7,541	4,862	9,152	1,795	6,200	2,017	---	48,516
TOTAL All Institutions	1,557,953	579,370	572,613	489,923	345,092	153,020	56,292	51,023	28,499	36,101	3,869,886

Table H

ANALYSIS OF EXPENDITURES FOR STUDENT SERVICES

Institution	Admission and Registrar's Office	Dean of Students' Office	Guidance and Counseling Service	Office of Financial Aids	Placement Service	Health Service	Student Activities	Other Student Services	Total
Universities:									
Marshall	182,629	126,832	74,765	64,400	46,410	194,584	238,017	---	927,637
West Virginia	496,362	162,994	151,835	125,288	94,066	40,515	1,124,407	238,224	2,433,691
Sub-Total Universities	678,991	289,826	226,600	189,688	140,476	235,099	1,362,424	238,224	3,361,328
Graduate College:									
W. Va. College of Graduate Studies	87,925	---	3,971	3,970	3,971	3,970	3,970	---	107,777
Four-Year Colleges:									
Bluefield State	73,238	42,615	---	22,108	23,460	11,351	47,868	61	220,701
Concord	105,357	37,121	32,556	37,327	22,646	22,502	117,950	219	375,678
Fairmont State	79,865	82,633	85,977	28,897	14,871	28,177	153,445	---	473,865
Glenville State	62,042	50,499	16,883	12,847	19,630	42,440	37,886	---	242,227
Shepherd	69,944	60,789	49,996	25,732	---	26,391	45,794	---	278,646
West Liberty State	111,397	76,959	30,205	7,943	13,226	33,070	73,800	---	346,600
W. Va. Institute of Technology	103,485	72,364	19,410	25,308	6,420	20,118	152,711	---	399,816
W. Va. State	99,249	98,174	43,961	42,215	54,755	59,556	169,901	2,050	569,861
Sub-Total Four-Year Colleges	704,577	521,154	278,988	202,377	155,008	243,605	799,355	2,330	2,907,394
Community Colleges:									
Parkersburg	50,678	40,125	50,658	36,200	---	---	25,440	22,626	225,727
Southern West Virginia	36,240	28,547	28,799	22,108	---	---	24,153	---	139,847
West Virginia Northern	27,870	36,926	36,246	16,254	---	---	900	---	118,196
Sub-Total Community Colleges	114,788	105,598	115,703	74,562	---	---	50,493	22,626	483,770
Branch College:									
Potomac State	70,034	41,988	14,815	31,271	11,583	16,105	42,542	9,591	237,929
TOTAL All Institutions	1,656,315	958,566	640,077	501,868	311,038	498,779	2,258,784	272,771	7,098,198

Table I

ANALYSIS OF EXPENDITURES FOR LIBRARIES

Institution	Administration	Circulation Service	Technical Service	Total
Universities:				
Marshall	81,347	134,562	647,407	863,316
West Virginia	74,807	363,122	1,243,395	1,681,324
Sub-Total Universities	156,154	497,684	1,890,802	2,544,640
Graduate College:				
W. Va. College of Graduate Studies	31,397	35,250	159,256	225,903
Four-Year Colleges:				
Bluefield State	25,164	48,915	160,569	234,648
Concord	17,723	60,352	138,734	216,809
Fairmont State	27,391	77,036	323,553	427,980
Glenville State	21,180	35,860	153,573	210,613
Shepherd	22,600	35,565	216,862	275,027
West Liberty State	41,419	111,312	106,135	258,866
W. Va. Institute of Technology	26,164	28,476	285,101	339,741
W. Va. State	28,818	55,826	139,267	223,911
Sub-Total Four-Year Colleges	210,459	453,342	1,523,794	2,187,595
Community Colleges:				
Parkersburg	29,055	76,312	41,171	146,538
Southern W. Va.	36,011	26,956	75,737	138,704
W. Va. Northern	37,054	18,838	54,016	109,908
Sub-Total Community Colleges	102,120	122,106	170,924	395,150
Branch College:				
Potomac State	14,905	23,300	52,227	90,432
TOTAL All Institutions	515,035	1,131,682	3,797,003	5,443,720

Table J

ANALYSIS OF EXPENDITURES FOR PHYSICAL PLANT OPERATION AND MAINTENANCE

Institution	Administration and Supervision	Custodial Service	Building and Equipment Repairs and Maintenance	Care and Maintenance of Grounds	Utilities	Police and Watchmen	Motor Pool and Operations	Special Projects and Minor Operations	Operation of Heating Plant	Garbage and Trash Disposal	Hauling, Moving, and Storage	Other General Physical Plant Expenses	Total
Universities:													
Marshall	263,133	364,039	505,260	146,942	455,897	122,596	54,533	---	---	---	---	---	1,912,400
West Virginia	393,531	937,689	1,859,747	301,369	1,700,756	203,106	152,265	---	111,494	20,426	63,667	179,224	5,923,274
Sub-Total Universities	656,664	1,301,728	2,365,007	448,311	2,156,653	325,702	206,798	---	111,494	20,426	63,667	179,224	7,835,674
Graduate College:													
W. Va. College of Graduate Studies	8,022	32,186[a]	39,848	---	---	---	13,002	300	---	---	1,901	52,295	147,554
Four-Year Colleges:													
Bluefield State	40,781	72,210[b]	162,[illegible]	9,932	120,196	41,196	13,144	90	1,581	105	---	52	461,714
Concord	32,280	94,928[c]	195,242	41,854	161,722	27,844	29,306	---	---	9,900	---	---	593,076
Fairmont State	37,868	184,002	195,333	82,542	72,349	37,339	34,535	---	---	10,415	23,126	3,800	681,309
Glenville State	25,291	69,954	52,941	33,758	68,714	31,376	38,301	15,591	21,037	4,920	718	---	362,601
Shepherd	21,192	125,381	110,144	54,271	98,375	20,034	8,699	---	---	---	---	2,588	440,684
West Liberty State	18,649	122,813	93,101	63,538	72,774	30,210	36,182	---	---	3,971	---	---	441,238
W. Va. Institute of Technology	33,237	179,590	143,983	63,873	204,572	33,967	30,155	---	3,360	9,276	17,760	19,504	739,277
W. Va. State	27,171	140,884[d]	216,169	47,964	221,963	30,484	21,966	19,453	---	8,470	7,828	474	742,826
Sub-Total Four-Year Colleges	236,469	989,762	1,169,340	397,732	1,020,665	252,450	212,288	35,134	25,978	47,057	49,432	26,418	4,462,725
Community Colleges:													
Parkersburg	22,416	54,007	31,764	8,246	72,332	3,341	7,503	---	13,759	1,702	---	2,374	217,444
Southern W. Va.	22,118	46,253	11,445	2,541	18,068	---	7,932	---	3,550	600	4,350	---	116,857
W. Va. Northern	8,040	22,473	3,887	170	15,296	---	4,134	---	---	---	---	---	54,000
Sub-Total Community Colleges	52,574	122,733	47,096	10,957	105,696	3,341	19,569	---	17,309	2,302	4,350	2,374	388,301
Branch College:													
Potomac State	20,106	70,727	86,541	13,872	60,240	9,868	16,607	11,900	---	1,707	---	3,956	295,524
TOTAL All Institutions	973,835	2,517,136	3,707,832	870,872	3,343,254	591,361	468,264	47,334	154,781	71,492	119,350	264,267	13,129,778

[a]Includes $1,689 reimbursed to Bluefield State College, $2,644 reimbursed to Concord College, and $14,751 reimbursed to W. Va. State College for costs of shared facilities.
[b]Excludes $1,689 reimbursed by W. Va. College of Graduate Studies for costs of shared facilities.
[c]Excludes $2,644 reimbursed by W. Va. College of Graduate Studies for costs of shared facilities.
[d]Excludes $14,751 reimbursed by W. Va. College of Graduate Studies for costs of shared facilities.